Transmittal for Magnetic Media Reporting of W-2s, W-2Gs and 1099s to the State of Michigan

Issued under the authority of P.A. 281 of 1967.
Filing is mandatory if you are submitting magnetic W2 information.

If the tape or diskette you submit does not meet Treasury specifications, it will be returned to you.

Mail completed form with magnetic media to:
Return Processing Division
Magnetic Media Unit - SUW
Michigan Department of Treasury
Lansing, MI 48922
517-636-4456

Type of Submission:

☐ Original   ☐ Corrected

Type of data being reported (check only one):

☐ W-2   ☐ W-2C   ☐ W-2G   ☐ 1099

Name of Transmitter	Tax Year	Federal Identification No.
Address		How many employees are you reporting for? (1S or S records)
City	State	ZIP Code
Contact Person	Title	Telephone ( )

DESCRIPTION

Media Type ☐ Tape ☐ Diskette	No. of Reels/Disks Sent	Computer Manufacture & Model
Operating System/Version		

DISKETTE INFORMATION

Software program/version used to create file	How Was the Disk Generated? ☐ DOS copy ☐ DOS backup

MAGNETIC TAPE INFORMATION

Tape Density ☐ 6250 bpi ☐ 1600 bpi	Recording Mode ☐ EBCDIC	☐ ASCII
Number of Magnetic Labels	Are Labels Followed by Tape Marks? ☐ Yes ☐ No	
Record Length (No. of characters)	No. of Records per Block	

List all employers included in this file (1E or E records)	No. of 1E or E records
Employer Name	Federal Employer's Identification Number (FEIN)

Attach additional page(s) if needed.

Magnetic Reporting of W-2 Information to Michigan Department of Treasury

General Information

The Michigan Department of Treasury requires employers with 250 or more Michigan employees to file MI-W-2 information on magnetic tapes or diskettes. Smaller employers are encouraged to use magnetic media, but may file using the state copy of the federal W-2. W-2 reports are due February 28. Late filing is subject to penalty as provided under the Revenue Act.

Effective January 1, 2002 it is mandatory for Social Security Administration (SSA) reporting to use the MMREF-1 format as published by the U.S. Department of Health and Human Services. The State of Michigan accepts both the TIB-4 (current state format) and the new federal MMREF-1 format. **If you choose to send a copy of your federal filing, you must be sure that the Code RS State Record** (optional for federal reporting) **is filled in.** Within the RS record, Treasury will be looking for the following positions:

1-2	**Record Identifier**	117-138	**City**
3-4	**State Code** "26"	139-140	**State Abbreviation**
5-9	Blank	141-145	**ZIP Code**
10-18	**SSN**	146-149	**ZIP Code Extension**
19-33	**Employee First Name**	150-247	Blank
34-48	**Employee Middle Name**	248-267	**State Employer Acct #**
49-68	**Employee Last Name**	268-275	Blank
69-72	Blank	276-286	**State Taxable Wages**
73-94	**Location Address**	287-297	**State Income Tax Withheld**
95-116	**Deliver Address**	298-512	Blank

Treasury will ignore any other fields included in this record.

You do not need to apply in advance to submit W-2 information on magnetic media, or submit test media. You must, however, file the *Transmittal for Magnetic Media Reporting of W-2s, W-2Gs and 1099s to the State of Michigan* (Form 447) with your magnetic tapes or diskettes. If this form is not completed and included with your media, your media may be rejected and returned to you unprocessed.

If your transmittal, tapes or diskettes indicate any unacceptable specifications, they will be returned to you. If your tapes or disks are returned, it is your responsibility to resubmit them in an acceptable format. However, the original submission is considered a timely filing if it was mailed by February 28.

Do not enclose your annual return with your W-2 report. Mail your annual return to the address on the form. Mail your W-2 reports to the address below. Do not send paper W-2 reports with a magnetic W-2 report. Do not duplicate on paper forms any information filed on magnetic media.

Waivers and Extensions

Section 365, subsection 1, of the Income Tax Act of 1967, [MCL 206.365 (1)] states that a duplicate of form W-2 made pursuant to this section and an annual reconciliation return shall be filed with the Department of Treasury by February 28 of the succeeding year. **Consequently, the department cannot grant an extension.**

Retention

Tapes and disks that are acceptable to process will not be returned. You should keep a copy of your magnetic media file for 14 months. You must keep a copy of the W-2 data, or be able to reconstruct the data, for six years after the due date of the report.

Corrections

Corrected magnetic media files should be clearly marked "*CORRECTED*" and sent to the address below. Paper W-2Cs that are correcting W-2s submitted on magnetic media should also be sent to the address below.

Mailing Information

The tapes or diskettes must arrive in good condition. Tapes must be placed in plastic reel containers and packed in cartons. Diskettes must be packed in cardboard diskette mailers. The packages should be labeled as containing magnetic media and should be marked "fragile."

Ship packaged magnetic media with your completed transmittal (Form 447) to:

> **Return Processing Division**
> **Magnetic Media Unit - SUW**
> **Michigan Department of Treasury**
> **Lansing, MI 48922**

Web Site

For general information regarding Sales, Use and Withholding Taxes, visit the Treasury Web site at:
www.michigan.gov/treasury

Michigan Diskette Technical Requirements

Data must be recorded in ASCII on 3.5 inch double density or high density diskettes. **Treasury does not accept 8 inch diskettes**. When transferring files from 8 inch diskettes, use only the DOS random file format. Do not use the ASCII text file format. Each diskette must contain the entry W-2REPORT as the file name. The diskette must not contain any files other than W-2REPORT. Record data in upper case letters only.

Label each diskette on the outside with this information: name and FEIN of transmitter, type of document represented (W-2), payment year and number of employees. For multi-volume diskette reports, the diskette labels MUST indicate the proper sequence (e.g., Vol. 2 of 3).

Treasury requires the data below for each diskette submitted. If the diskette contains records or data other than that listed, it will not be read. Record length must not be more than 128.

Diskettes must be formatted with DOS 2.X or above. Be sure to format the diskette to the proper size. Don't format double density diskettes as high density diskettes. If a multi-volume file is needed, create it using the DOS "backup" command. Do the backup from the root directory of your C: drive.

MI-W-2 employee name and address and state tax information must be reported in the Code 1S and 2S record (these are defined in the federal specifications but are optional for federal filing.) In most cases Treasury can accept a copy of your federal diskettes as long as employee information is properly recorded in the Code 1S and 2S records.

Code "1A" Transmitter Record

Location	Field Name	Length	Description/Remarks
1 - 2	Record Identifier	2	Constant "1A"
3 - 6	Payment Year	4	Current year for report. Update yearly
7 - 15	Transmitter's FEIN	9	9-digit number only, omit hyphens
16 - 24	Blanks	9	Enter blanks, unused field*
25 - 74	Transmitter Name	50	Enter name, left justify and fill with blanks
75 - 114	Street Address	40	Enter address, left justify and fill with blanks
115 - 128	Blanks	14	Enter blanks, unused field*

Code "2A" Transmitter Record

Location	Field Name	Length	Description/Remarks
1 - 2	Record Identifier	2	Constant "2A"
3 - 27	City	25	Enter city, left justify and fill with blanks.
28 - 29	State	2	Use standard FIPS postal abbreviation
30 - 42	Blanks	13	Enter blanks, unused field*
43 - 47	ZIP Code	5	Enter a valid ZIP code
48 - 128	Blanks	81	Enter blanks, unused field*

Code "1E" Employer Record

Location	Field Name	Length	Description/Remarks
1 - 2	Record Identifier	2	Constant "1E"
3 - 6	Payment Year	4	Current year for report. Update yearly
7 - 15	Employer's FEIN	9	9-digit number only, omit hyphens
16 - 24	Blanks	9	Enter blanks, unused field*
25 - 74	Employer's Name	50	Enter name, left justify and fill with blanks
75 - 128	Blanks	54	Enter blanks, unused field*

Code "1S" Employee Wage Record

Location	Field Name	Length	Description/Remarks
1 - 2	Record Identifier	2	Constant "1S"
3 - 11	Social Security No.	9	9-digit number only, omit hyphens
12 - 38	Employee Name	27	Enter name, left justify and fill with blanks
39 - 78	Street Address	40	Enter address, left justify and fill with blanks
79 - 103	City	25	Enter city, left justify and fill with blanks
104 - 105	State	2	Use standard FIPS postal abbreviation
106 - 118	Blanks	13	Enter blanks, unused field*
119 - 123	ZIP Code	5	Enter a valid ZIP Code
124 - 128	Blanks	5	Enter blanks, unused field *

Code "2S" Employee Wage Record

Location	Field Name	Length	Description/Remarks
1 - 2	Record Identifier	2	Constant "2S"
3 - 51	Blanks	49	Enter blanks, unused field*
52 - 53	State Code	2	Enter standard FIPS postal numeric code (26 for MI)
54 - 62	State Taxable Wages	9	Enter wages, right justify and zero fill, omit decimal points
63 - 70	State Income Tax Withheld	8	Enter tax, right justify and zero fill, omit decimal points
71 - 128	Blanks	58	Enter blanks, unused field*

*Treasury will ignore any data entered in these fields.

Michigan Tape Technical Requirements

Each reel of tape must be identified externally with a stick-on label listing name and federal employer identification number (FEIN) of transmitter, type of document represented (W-2), payment year, number of employees, density, recording mode, record size and blocking factor.

Treasury accepts tapes with data written on half inch magnetic tape in the unpacked mode on 9-track tape. 6250 bits per inch recording density is preferred, but 1600 bits per inch is also acceptable. Treasury accepts tapes with odd parity and is able to process tapes with a choice of options in each category -- Recording Mode: EBCDIC/ASCII; Internal Labels: Optional; Tapemarks: Optional; Record Length: 276; Blocking Factor: 1-25 is acceptable. Treasury accepts low order signed fields or unsigned fields only.

Treasury accepts IBM 3480 compatible half-inch tape cartridge, 18-track non-compressed, written with ANSI X3.27 1969 (ANSI69) tape labels. For IBM sites, this is an "IBM nonstandard label." The data and labels should be written in EBCDIC. The density is 38,000 bpi.

Multi-volume tapes are not acceptable. We require only the data below for each tape submitted. If the tape contains records or data other than that listed, it will not be read. Record data in upper case letters only.

MI-W-2 employee name and address and state tax information must be reported in the Code S record (S records are defined in the federal specifications but are optional for federal filing.) In most cases a copy of your federal tape is acceptable as long as employee information is properly recorded in the S record.

W-2G and 1099 Series Forms

Treasury does not require the filing of W-2G or 1099 information by payers unless Michigan taxes have been withheld.

Michigan does not participate in the combined Federal/State Filing Program of W-2G or 1099 series forms and cannot accept the tape or disk format provided by the federal government for W-2G or 1099 information. Payers with 250 or more W-2G or 1099 records to report must file the information to Michigan using the W-2 magnetic media specifications. Payers with fewer than 250 W-2Gs or 1099s to report may file either magnetic media or the paper copy of the W-2G or 1099 with the annual return.

Code "A" Transmitter Record

Location	Field Name	Length	Description/Remarks
1	Record Identifier	1	Constant "A"
2 - 5	Payment Year	4	Current year for report. Update yearly
6 - 14	Transmitter's FEIN	9	9-digit number only, omit hyphens
15 - 23	Blanks	9	Enter blanks, unused field*
24 - 73	Transmitter Name	50	Enter name, left justify and fill with blanks
74 - 113	Street Address	40	Enter address, left justify and fill with blanks
114 - 138	City	25	Enter city, left justify and fill with blanks
139 - 140	State	2	Use standard FIPS postal abbreviation
141 - 153	Blanks	13	Enter blanks, unused field*
154 - 158	Zip Code	5	Enter a valid ZIP Code
159 - 276	Blanks	118	Enter blanks, unused field*

Code "E" Employer Record

Location	Field Name	Length	Description/Remarks
1	Record Identifier	1	Constant "E"
2 - 5	Payment Year	4	Current year for report. Update yearly
6 - 14	Employer's FEIN	9	9-digit number only, omit hyphens
15 - 23	Blanks	9	Enter blanks, unused field*
24 - 73	Employer's Name	50	Enter name, left justify and fill with blanks
74 - 276	Blanks	203	Enter blanks, unused field*

Code "S" Employee Record

Location	Field Name	Length	Description/Remarks
1	Record Identifier	1	Constant "S"
2 - 10	Social Security No.	9	9-digit number only, omit hyphens
11 - 37	Employee Name	27	Enter name, left justify and fill with blanks
38 - 77	Street Address	40	Enter address, left justify and fill with blanks
78 - 102	City	25	Enter city, left justify and fill with blanks
103 - 104	State	2	Use standard FIPS postal abbreviation
105 - 117	Blanks	13	Enter blanks, unused field*
118 - 122	ZIP Code	5	Enter a valid ZIP Code
123 - 182	Blanks	60	Enter blanks, unused field *
183 - 184	State Code	2	Enter standard FIPS postal numeric code (26 for MI)
185 - 193	State Taxable Wages	9	Enter wages, right justify and zero fill, omit decimal points
194 - 201	State Income Tax Withheld	8	Enter tax, right justify and zero fill, omit decimal points
202 - 276	Blanks	75	Enter blanks, unused field*

*Treasury will ignore any data entered in these fields.